

Effective October 1, 2002

OBJECT CLASSIFICATION CODES

NOTE: An "X" in the object classification code number indicates a summarization and is not part of the code.

01-00-20-02 FIMA TO CFS CONVERSION

(For Finance Office HQ use only) Used in the FIMA-CFS conversion to convert the general ledger balances at a default high level.

01-00-21-30 PERCENTAGE WITHHELD

(For Finance Office HQ use only) Percentage of vendor payment withheld for taxes. Used by CFS in calculation of the amount to be withheld for taxes.

01-00-30-02 FIMA TO CFS CONVERSION - REIMBURSABLE AND CONSTRUCTION WORK IN PROGRESS

(For Finance Office HQ use only) Used in the FIMA-CFS conversion to convert reimbursable and CWIP general ledger balances, at the project code level.

01-00-99-97 REIMBURSABLE UNFILLED CUSTOMER ORDERS WITHOUT ADVANCES - SUMMARY LEVEL TRANSFERS

(For Finance Office HQ use only) Used to post accounting entries (SLTs) related to reimbursable unfilled customer orders without advances for financial statement purposes.

01-00-99-98 FINANCIAL REPORTING DIVISION USE ONLY - DEFAULT ACCOUNTING OBJECT CLASS - PROPERTY

(For Finance Office HQ use only) Used to post accounting journal vouchers related to property entries, including CWIP, for financial statement purposes.

01-00-99-99 FINANCIAL REPORTING DIVISION USE ONLY - DEFAULT ACCOUNTING OBJECT CLASS

(For Finance Office HQ use only) Used to post accounting journal vouchers for financial statement purposes.

01-01-21-30 CONTRACTOR HOLDBACK

(For Finance Office HQ use only) Used to calculate the holdback or retainage amounts based on a user specified dollar or percentage of the contractor's invoiced amount.

03-01-00-00 REIMBURSABLE AGREEMENT BILLING

(For Finance Office HQ use only) Used to bill other agencies for an advance. Also used for reimbursable unbilled collections.

03-50-00-00 PRINCIPAL (NON DEBT COLLECTION ACT, NON LOANS)

(For Finance Office HQ use only) Used to record all Accounts Receivable transactions related to principal for all receivables except investments, loans and credit reform.

03-51-00-00 FINANCING INTEREST

(For Finance Office HQ use only) Used to assess financing interest on the principal amount of the receivable except investments, loans and credit reform.

03-52-00-00 DEBT COLLECTION ACT CHARGES MANUALLY ASSESSED

(For Finance Office HQ use only) Used to manually assess Debt Collection Act late charges. Including Treasury interest, administration fee and penalty. Debt Collection Act late charges do not apply to investments and credit reform.

03-53-00-00 UNBILLED COLLECTIONS

(For Finance Office HQ use only) Used only to record unbilled collections except for investments, loans and credit reform.

03-90-01-00 TRANSFER-IN OF PROCEEDS FROM SALE OF PERSONAL PROPERTY

(For Finance Office HQ use only) Used to record the transfer-in (deposit) of proceeds from the sale of personal property which will be used to replace similar property during the fiscal year in which the property is sold and/or one fiscal year thereafter.

03-90-02-00 TRANSFER-OUT OF PROCEEDS FROM SALE OF PERSONAL PROPERTY

(For Finance Office HQ use only) Used to record the transfer-out of proceeds from the sale of personal property which will be used to replace similar property during the fiscal year in which the property is sold and/or one fiscal year thereafter.

04-04-00-00 PERMANENT CHANGE OF STATION WITHHOLDING TAX

(For Finance Office HQ use only) Used to record the employee/employer matching taxes for permanent change of station (PCS).

06-01-00-00 INVESTMENT PRINCIPAL (FACE/PAR)

(For Finance Office HQ use only) Used to record the principal amount of the investment.

06-02-00-00 INVESTMENT DISCOUNT

(For Finance Office HQ use only) Used to record the discount amount of the investment.

06-03-00-00 INVESTMENT DISCOUNT ADJUSTMENT

(For Finance Office HQ use only) Used to record the discount adjustment amount of the investment.

06-04-00-00 INVESTMENT PREMIUM

(For Finance Office HQ use only) Used to record the premium amount of the investment.

06-05-00-00 INVESTMENT ACCRUED INTEREST

(For Finance Office HQ use only) Used to record the investment accrued interest of the investment. Accrued interest refers to interest that has accrued over a specific time period from an investment.

06-06-00-00 INVESTMENT EARNED INTEREST

(For Finance Office HQ use only) Used to record the investment earned interest amount of the investment. Earned interest refers to the semi-annual interest payments that have been received from the investment.

06-07-00-00 INVESTMENT RECORD INVESTMENT INCOME

(For Finance Office HQ use only) Used to record the investment income amount of the investment.

1X-XX-XX-XX PERSONAL SERVICES AND BENEFITS

11-XX-XX-XX PERSONNEL COMPENSATION

Gross compensation for personal services rendered to the Government, including merit pay and amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions, income taxes, and other purposes.

11-1X-XX-XX FULL-TIME WORK SCHEDULE WITH PERMANENT APPOINTMENTS (Base Pay Including Terminal Leave Payments)

Regular salaries and wages paid directly to employees having full-time work schedules with the permanent appointment without regard to type of position. Includes full-time seasonal employees, and payments that become part of the employee's basic rate of pay (e.g., Merit Pay), and terminal leave payments.

11-05-00-00 EMPLOYEE INDEBTEDNESS - Administrative Billing and Collection

(For Finance Office HQ use only) Amounts of employee indebtedness charged to the agency due to net pay overpayment for any employee regardless of the type of appointment.

11-11-00-00 NOAA CORPS OFFICERS

11-12-00-00 GENERAL SCHEDULE, GENERAL MERIT, SENIOR EXECUTIVE SERVICE AND PRESIDENTIAL APPOINTEES

Salaries of employees under the General Schedule, General Merit, Senior Executive Service and Presidential appointees.

11-13-00-00 WAGE SCHEDULE AND WAGE BOARD (Except Wage Marine Employees)

Wages paid employees at wage board and wage schedule rates except wage marine employees

11-14-00-00 WAGE MARINE

Wages of vessel personnel.

11-15-00-00 TIME OFF AWARDS - PERMANENT APPOINTMENTS

Wages paid to full-time permanent employees for "Time Off" awards.

11-16-00-00 SUBSISTENCE AND QUARTERS (NOAA Corps

Officers Only)

11-17-00-00 VARIABLE HOUSING ALLOWANCE (NOAA Corps
Officers Only)

Variable housing allowance for NOAA Corps
commissioned officers based on geographic
location, grade and dependency status.
(Regular monthly quarters and subsistence
rates will be charged to object class
11-16-00-00).

11-18-00-00 ACTUAL TERMINAL LEAVE PAYMENTS

This object class is used only for accruing
obligations for terminal sick leave and
annual leave lump sum payments.

11-3X-XX-XX APPOINTMENTS OTHER THAN PERMANENT WITH FULL-
TIME WORK SCHEDULE (Base Pay Including Terminal
Leave Payments)

Regular salaries and wages paid directly to
employees in appointments not designated as
"full-time work schedule with permanent
appointments" in object class 11-1X-00-00
above. Includes part-time seasonal and
intermittent seasonal employees, payments that
become part of the employee's basic rate of pay
(e.g., Merit Pay), and terminal leave payments.

11-30-00-00 FULL-TIME WITH TEMPORARY APPOINTMENT
(Except Wage Marine Employees)

Regular pay for a full-time work schedule
by employees having Temporary and
Indefinite Appointments.

11-31-00-00 FULL-TIME WITH TEMPORARY APPOINTMENT (For
Wage Marine Employees)

Wages of Wage Marine employees with
Temporary and Indefinite appointments
having a full-time work schedule.

11-32-00-00 PART-TIME WITH PERMANENT APPOINTMENT

Regular pay for employees having permanent
appointments who work on a prearranged
schedule of less than the hours or days of
work prescribed for full-time employees in
the same group or class.

11-33-00-00 PART-TIME WITH TEMPORARY APPOINTMENT

(Except Wage Marine Employees)

Regular pay for employees having Temporary and Indefinite Appointments who work on a prearranged schedule of less than the hours or days of work prescribed for full-time employees in the same group or class.

11-34-00-00 CREDIT HOURS EARNED OR COMPENSATORY LEAVE
EARNED - STUDENT CAREER EXPERIENCE PROGRAM
(SCEP)

The actual monetary value of credit hours or compensatory leave earned by SCEP students excluded from the Full-time Equivalent/Work-Year (FTE) Ceiling.

11-35-00-00 INTERMITTENT EMPLOYMENT (Other)

Regular pay for employees, regardless of appointment, who work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Also included is regular pay for the employment of consultants and members of advisory committees and NWS Fee-Basis Observers. Compensation is paid only for time actually employed or services actually rendered. (Does not include contract observers which are classified in object class 25-27-00-00.)

11-39-00-00 OTHER EMPLOYEES HAVING APPOINTMENTS OTHER
THAN FULL-TIME PERMANENT

Other regular salaries and wages paid directly to NOAA employees in appointments not designated as "full-time permanent," (e.g., stay-in-school, SCEP students, and Junior Fellows). Includes payments that become part of the employee's base rate of pay (e.g., Merit Pay) and terminal leave payments.

11-5X-XX-XX OTHER PERSONNEL COMPENSATION

All other personnel compensation paid directly to NOAA employees, including premium pay and differentials (except for allowances for higher cost of living locations, which are classified under object class 12-13-00-00). Also includes cash awards for all employees.

11-50-00-00 AVAILABILITY PAY--ENFORCEMENT AGENTS

Identification of mandated Public Law 103-329 provision of an extra 25% salary or pay premium to Enforcement Agents (NOAA, BIS Agents only).

11-51-00-00 OVERTIME (Includes Standby Pay)

Payment above the basic rate for work in excess of the established work period, usually a 40-hour week or any 8-hour day except those reported under object classes 11-56-00-00 and 11-57-00-00.

11-52-00-00 NIGHT WORK DIFFERENTIAL

Payments above the basic rate for regularly scheduled night work.

11-53-00-00 DOMESTIC POST DIFFERENTIAL, PENALTY AND OTHER SPECIAL PAY TO WAGE MARINE EMPLOYEES

11-54-00-00 FOREIGN POST DIFFERENTIALS

Payments above the basic rate for service at hardship posts abroad that are based upon conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia. Excludes benefits reported under object class 12-18-00-00.

11-55-00-00 MONTHLY LEAVE SUPPLEMENT PAYMENTS

Leave supplement payments to Wage Marine personnel for annual leave, lump sum leave, compensatory time taken and shore leave.

11-56-00-00 SUNDAY PAY

Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays.

11-57-00-00 HOLIDAY PAY

Payments for services of 8 hours or less on holidays or days treated as holidays. An employee working 8 hours on a holiday or a day treated as a holiday, is charged 8 hours to object class categories 11-1X-XX-XX or 11-3X-XX-XX and 8 hours to object class 11-57-00-00.

11-58-00-00 HAZARDOUS DUTY PAY (Excludes NOAA Corps Officers)

Includes payments above basic rate because

of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardship (e.g., Arctic and Antarctic duty, scuba diving and flying).
NOTE: See object class 11-85-00-00 Aviation Career Incentive Pay - NOAA Corps Officers, object class 11-86-00-00 Special Pay for Diving Duty - NOAA Corps Officers, and object class 11-87-00-00 Special Pay for Sea Duty - NOAA Corps officers.

11-59-00-00 EMPLOYEE CASH AWARDS

One time payments that do not become part of the employee's basic rate of pay, such as cash incentive awards, performance awards, meritorious and distinguished executive awards of rank.

11-6X-XX-XX LEAVE SURCHARGE ACCOUNTING OBJECT CLASSES

Predetermined rate used to identify the estimated cost of annual leave earned, lump sum leave payments, sick, and other leave to be taken by leave-earning employees.

11-60-00-00 LEAVE SURCHARGE FULL-TIME PERMANENT APPOINTMENTS

Application of a percentage of direct labor for full-time permanent employees. NOTE: Payment for absent time is charged to object class categories 11-1X-XX-XX listed above.

11-60-89-99 OVER/UNDER - FT PERMANENT LEAVE

(For Finance Office HQ use only) Application of the difference between actual and estimated leave surcharge.

11-61-00-00 LEAVE SURCHARGE OTHER THAN FULL-TIME PERMANENT APPOINTMENT

Application of a percentage of direct labor for other than full-time permanent employees. NOTE: Payment for absent time is charged to object class categories 11-3X-XX-XX listed above.

11-61-89-99 OVER/UNDER - OTHER THAN FT PERMANENT LEAVE

(For Finance Office HQ use only) Application of the difference between actual and estimated leave surcharge.

11-8X-XX-XX SPECIAL PERSONAL SERVICES PAYMENTS

Payments to other agencies for employees on reimbursable detail, salary equalization payments, certain payments to individuals under contract, and reemployed annuitants salary reimbursements to the Office of Personnel Management; also includes the monetary values of shore and compensatory leave earned by employees as well as special duty pay for NOAA Corps officers.

11-80-00-00 CREDIT HOURS EARNED

Actual monetary value of credit hours earned under a variable work schedule.

11-80-01-00 BIS CREDIT HOURS EARNED

Actual monetary value of credit hours earned under a variable work schedule.

11-82-00-00 COMPENSATORY LEAVE EARNED

Actual monetary value of compensatory leave earned by employees.

11-82-01-00 BIS COMPENSATORY LEAVE EARNED

Actual monetary value of compensatory leave earned.

11-84-00-00 OTHER

Payments for compensation or allowances to witnesses, casual workers, trainees and volunteers; commissions, fees and the like for special miscellaneous services. Includes payments of salary equalization for individuals on leave of absence for employment with international organizations or State and local governments. Also includes payments for employment contracts with individuals which are exclusively for their own personal services (other than NWS observers), and payments to other agencies for employees on reimbursable detail.

11-85-00-00 AVIATION CAREER INCENTIVE PAY - NOAA Corps Officers

Additional pay for aviation service.

11-86-00-00 SPECIAL PAY FOR DIVING DUTY - NOAA Corps Officers

Additional pay to perform the arduous and

hazardous duties involved with diving.

11-87-00-00 SPECIAL PAY FOR SEA DUTY - NOAA Corps
Officers

Additional pay to provide special compensation to personnel serving on sea duty in recognition of the unusually arduous nature of such duty.

11-95-00-00 RE-ISSUANCE OF PAYROLL CHECKS -
Administrative Billing and Collection

(For Finance Office HQ use only) Used to record NFC/ABCO charges related to payroll processing.

11-98-00-00 LIMITED PAYABILITY CREDITS - Administrative
Billing and Collection

(For Finance Office HQ use only) Used to record credits received from NFC/ABCO for limited payability "stale" payroll checks.

12-XX-XX-XX PERSONNEL BENEFITS

Cash allowances for personnel benefits and payments to other funds for the benefit of currently employed Federal civilian and NOAA Corps officers. Also includes special benefits authorized for certain non-Federal personnel. (Payments of benefits to certain former Federal civilian and NOAA Corps officers are classified under object class 13-XX-XX-XX).

12-05-00-00 EMPLOYEE SHARE PAID BY BUREAU -
Administrative Billing and Collection

(For Finance Office HQ use only) Employee's share of FEHB paid by the Bureau.

12-09-00-00 TEMPORARY QUARTERS

Includes subsistence expenses claimed on form CD-372.

12-1X-XX-XX CIVILIAN PERSONNEL BENEFITS

Cash allowances paid directly to Federal civilian employees and payments to other funds for the benefit of these employees. Cash incentive awards are classified under 11-5X-XX-XX.

12-10-00-00 EMPLOYER'S CONTRIBUTION SURCHARGE

Established and applied as a percentage of direct labor. Payments for the actual contributions will be charged to object classes 12-30-00-00, 12-31-00-00, 12-32-00-00, 12-33-00-00, 12-34-00-00, 12-36-00-00, 12-37-00-00, 12-38-00-00, 12-39-00-00.

12-10-89-99 OVER/UNDER - EMPLOYER'S CONTRIBUTION

(For Finance Office HQ use only) Application of difference between actual and estimated employer's contribution surcharge.

12-11-00-00 RECRUITMENT AND RETENTION INCENTIVES

Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances.

12-12-00-00 UNIFORM ALLOWANCES

Allowances to NOAA Corps officers for the purchase of required uniforms.

12-13-00-00 COST OF LIVING ALLOWANCE

Allowances above basic rates of pay for service outside the contiguous 48 states and the District of Columbia to compensate for a substantially higher cost-of-living at the post of assignment than the cost-of-living in the District of Columbia.

12-14-00-00 REAL ESTATE EXPENSES

Includes broker's fees and real estate commissions, advertising, appraisal fees, legal and related expenses as well as costs associated with the settlement of an unexpired lease. These expenses are claimed on form CD-371. Does not include costs associated with the use of a private third party relocation company which should be recorded under object class 12-95-00-00.

12-15-00-00 ACCIDENT COMPENSATION

Employer's payment of accident compensation insurance to benefit employees sustaining injury while in a duty status (e.g., payments to the Office of Worker's Compensation as authorized by PL 86-767).

12-16-00-00 MISCELLANEOUS RELOCATION EXPENSES

Expenses associated with the relocation of

a residence not otherwise classified. These expenses are claimed on form CD-370.

12-17-00-00 COMMUTED SUBSISTENCE

A monetary allowance for Wage Marine employees when mess and/or quarters are not furnished in kind.

12-18-00-00 OTHER PERSONNEL BENEFITS

Includes compensation for remote work sites (e.g., Nevada test site), allowances for separate maintenance, education for dependents and personal allowances based on assignment or position authorized under the Standardized or Joint Travel Regulations and claimed on form SF-1069, family separation allowances (NOAA Corps officers), health care for active NOAA Corp officers and dependents, health care for active and certain retired civilian vessel employees, health care for certain dependents of active and retired civilian vessel employees, employer's contribution for dental care for dependents of active duty NOAA Corps commissioned officers, and the Agency cost for Fiduciary Insurance related to the FERS Thrift Savings Plan.

12-19-00-00 TRANSPORTATION SUBSIDY

Employer's non-taxable transportation subsidy payment to employees.

12-30-00-00 FICA (NON-FERS)

Employer's contribution to the Social Security program for non-FERS employees.

12-31-00-00 CIVIL SERVICE RETIREMENT (CSRS)

Employer's contribution to the Civil Service Retirement System.

12-32-00-00 HEALTH BENEFITS (FEHBA)

Employer's contribution for all health benefit programs.

12-33-00-00 LIFE INSURANCE (FEGLI)

Employer's contribution for life insurance program.

12-34-00-00 MEDICARE

Employer's contribution for Medicare.

12-35-00-00 RELOCATION INCOME TAX ALLOWANCE (RITA)

Reimbursement of additional Federal, State and local income taxes incurred by transferred employees as a result of certain relocation expense reimbursements.

12-36-00-00 REGULAR EMPLOYER RETIREMENT CONTRIBUTIONS (FERS)

Regular employer retirement contributions for employees under the Federal Employees Retirement System (FERS).

12-37-00-00 REGULAR EMPLOYER FICA CONTRIBUTIONS (FERS)

Regular employer FICA contributions for employees under the Federal Employees Retirement System (FERS).

12-38-00-00 FERS THRIFT SAVINGS PLAN BASIC

1% Employer's Contribution.

12-39-00-00 FERS THRIFT SAVINGS PLAN MATCHING

Employer's Contribution above 1%.

12-45-00-00 ROYALTIES PAID TO CURRENT EMPLOYEES

Royalties paid to inventors (current employees) from Cooperative Research and Development and Invention Licensing Agreements not otherwise classified.

12-50-00-00 FLEXIBLE SPENDING ACCOUNT ADMINISTRATIVE FEES

Used to record administrative fees charged by a non Federal contractor.

12-51-00-00 VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP) 9% CSRS BUYOUT DEPOSIT

Voluntary Separation Incentive Payment to employees under the CSRS retirement plan.

12-52-00-00 VOLUNTARY SEPARATION INCENTIVE PAYMENT
(VSIP) AGENCY CONTRIBUTION

Agency contribution to the Voluntary Separation Incentive Payment to an employee.

12-95-00-00 RELOCATION SERVICES PROGRAM

Costs resulting from the use of a private third party relocation company for real estate transactions associated with a permanent change of station. See Object Class 12-14-00-00 for real estate expenses not associated with a third party relocation.

13-XX-XX-XX BENEFITS FOR FORMER PERSONNEL

Pensions, annuities, and other benefits due to former employees or their survivors on the basis of (at least in part) the length of service to the Government. Excludes benefits paid from funds financed from employer and/or employee contributions and premiums and benefits provided in kind, such as hospital care. Also excludes indemnities for the disability or death of former employees, which are classified under object class 42-XX-XX-XX.

13-10-00-00 RETIREMENT BENEFITS

Compensation in the form of annuities or other retirement benefits paid to former NOAA Corps officers and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified under object class 42-XX-XX-XX.

13-20-00-00 SEVERANCE PAY

Pay to former employees involuntarily separated.

13-21-00-00 VOLUNTARY SEPARATION INCENTIVE PAYMENT
(VSIP)

Voluntary Separation Incentive Payment to employees.

13-30-00-00 UNEMPLOYMENT COMPENSATION FOR FORMER

PERSONNEL

Reimbursement to states for unemployment compensation paid to former personnel based on Federal service performed after December 31, 1980.

13-45-00-00 OTHER, INCLUDING ROYALTIES TO FORMER EMPLOYEES

Health care costs of former NOAA Corps Officers who are entitled to retired pay and the health care costs of dependents of retired officers or officers who died while on active duty. Includes other personnel benefits including royalties paid to inventors (former employees) from Cooperative Research and Development and Invention Licensing Agreements not otherwise classified.

13-99-00-00 DEFAULT OBJECT CLASS FOR NFC PAYROLL DATA FAILING SYSTEM EDITS

This classification is used to record labor costs when transactions are received from the NFC Payroll System which do not automatically convert to NOAA/BIS object classes. Costs are recorded under object class 13-99-00-00 temporarily until the appropriate object class(es) can be determined.

14-XX-XX-XX ADVANCES - PAYMENTS

14-05-00-00 IMPREST FUND EMERGENCY SALARY PAYMENTS

Used by imprest fund cashiers to record the issuance of an emergency salary payment on Form CD-421 "Cashier Sub-Voucher Register".

14-13-00-00 TRAVEL ADVANCE

Advances paid directly to traveler - domestic or foreign.

14-52-00-00 CONVERTED SALARY ADVANCE

Used to record the disbursement of emergency salary payments.

14-54-00-00 OTHER ADVANCE

Used to record credits and charges for advances related to cash reconciliation items.

14-55-00-00 IMPREST FUND ADVANCE

Used when establishing, increasing or reducing an imprest fund cashier account.

2X-XX-XX-XX CONTRACTUAL SERVICES AND SUPPLIES

21-XX-XX-XX TRAVEL AND TRANSPORTATION OF PERSONS

Transportation of Government employees or other persons, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are to be paid by the Government either directly or by reimbursing the traveler.

21-22-00-00 RENTAL OR CHARTER OF AIRPLANES OR
HELICOPTERS

Includes all aircraft rented or chartered for the specific use of transporting persons, including payments for repairs and fuel. Excludes aircraft rented for operational work such as photogrammetry, spotting whales, airway check, etc., which must be reported under object class 23-32-00-00.

21-23-00-00 RENTAL OF PASSENGER CARRYING VEHICLES (GSA
Motor Pools)

Includes all payments to GSA for rental of passenger vehicles except GSA truck rentals which must be reported under object class 22-14-00-00. (Note: Vehicles leased from GSA and used specifically for law enforcement activities are to be reported under object class 23-34-00-00.)

21-4X-XX-XX TRAVEL AND TRANSPORTATION EXPENSES

Specific examples of travel expenses, both Domestic and Foreign, are to:

- o Attend or participate in conferences, meetings or symposia of organizations;
- o Attend training courses;

- o Visit field offices for general surveillance of their operations;
- o Attend staff meetings;
- o Provide familiarization trips for new employees;
- o Attend staff retreats;
- o Deliver a speech, a paper or take part in a formal program other than a training course; and
- o Make a Permanent Change of Station (PCS).

21-40-00-00 EXPENSES RELATED TO DOMESTIC TRAVEL - PAID DIRECTLY TO THE TRAVELER

Includes all expenses where NOAA makes/will make a payment directly to the traveler for domestic travel.

21-43-00-00 EXPENSES RELATED TO DOMESTIC TRAVEL - PAID DIRECTLY TO VENDORS

Includes all expenses where NOAA makes/will make a payment directly to a vendor for domestic travel.

21-46-00-00 EXPENSES RELATED TO FOREIGN TRAVEL - PAID DIRECTLY TO THE TRAVELER

Includes all expenses where NOAA makes/will make a payment directly to the traveler for foreign travel.

21-48-00-00 EXPENSES RELATED TO FOREIGN TRAVEL - PAID DIRECTLY TO A VENDOR

Include all expenses where NOAA makes/will make a Payment directly to a vendor for foreign travel.

21-50-00-00 GIFTS AND BEQUESTS TRAVEL REIMBURSEMENTS

Gifts received from non-Federal sources to reimburse NOAA/BIS in whole or in part for travel expenses of NOAA/BIS employees.

22-XX-XX-XX TRANSPORTATION OF THINGS

Contractual charges incurred for the transportation of things (including animals) and for the care of such things while in the process of being transported. Includes postage used in parcel post,

rental of trucks and other transportation equipment, and reimbursement to Government personnel for the authorized movement of their household goods and effects or house trailers. Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.

22-11-00-00 TRANSPORTATION OF HOUSEHOLD GOODS RELATED
TO PERMANENT CHANGE OF STATION (PCS) TRAVEL

Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expenses when payment is for transfer of personnel from one official duty station to another. Includes shipment of privately owned vehicles. Other PCS expenses are classified under object classes 12-XX-XX-XX, 21-XX-XX-XX or 25-XX-XX-XX, as appropriate.

22-13-00-00 ALL OTHER TRANSPORTATION OF THINGS

Costs for transporting things not otherwise classified such as charges by common carrier and contract carrier, including freight and express, demurrage, switching, reerating, refrigerating, and other incidental expenses; charges for hauling and handling, other services incident to local transportation, including contractual transfers of supplies and equipment (excludes GSA truck rentals which would be charged to object class 22-14-00-00); and charges for contractual transportation of mail by water, rail, air, and motor vehicles including all express small package system (ESPS) accounts (does not include service provided by the U.S. Postal Service - see object class 23-30-00-00).

22-14-00-00 GSA TRUCKS

Costs of renting trucks from GSA.

23-XX-XX-XX RENT, COMMUNICATION, AND UTILITIES

Space rental charges assessed by the General Services Administration and other rental of space and related services. Also includes charges for communications and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 22XX.

23-1X-XX-XX RENTAL PAYMENTS TO GSA

23-18-00-00 WAIVED REIMBURSABLE RENT SURCHARGE

Under certain reimbursable agreements, surcharges for rental payments to GSA are waived by authorized NOAA officials. This object class is to be used to identify these waivers.

23-19-00-00 RENTAL PAYMENTS TO GSA

Charges for rental of space and related services assessed by the General Services Administration. Includes charges for rent-related services such as protection, cleaning, or alterations.

23-19-10-00 DISTRIBUTED GSA RENT BY MONTHLY SUMMARY
LEVEL TRANSFER

(For Finance Office HQ use only) Actual charges supplied monthly through the Summary Level Transfer process for rental of space and related services assessed by the General Services Administration.

23-19-11-00 GSA RENT ESTIMATE

For use by Real property/Facilities Division only. To record rent accruals at month-end.

23-19-20-00 DISTRIBUTED RENT TO REIMBURSABLE BY RATES

(For Finance Office HQ use only) Reimbursable projects' share of the GSA rental payments based on actual labor obligations multiplied by a predetermined surcharge rate. This is distinguished from the regular GSA rent obligations.

23-2X-XX-XX RENT PAYMENTS TO OTHERS

23-20-00-00 RENTAL PAYMENTS TO OTHERS

Charges for possession and use of land or structures owned by another, except for charges and related services assessed by GSA. Use object class code 23-19-00-00 for GSA leases and 32-3X-XX-XX for capital leases.

23-20-10-00 DISTRIBUTED NON-GSA RENT MONTHLY SUMMARY
LEVEL TRANSFER

(For Finance Office HQ use only) Actual charges supplied monthly through the Summary Level Transfer process for possession and use of land or structures owned by another, except for charges and related services assessed by GSA.

23-20-11-00 MONTH END ACCRUALS OF RENTAL PAYMENTS TO OTHERS

(For Real Property/Facilities Division use only) Used to record non-GSA rent accruals at month-end.

23-3X-XX-XX COMMUNICATIONS, UTILITIES, AND OTHER MISCELLANEOUS CHARGES

Charges for communications, utilities, and miscellaneous rentals

23-30-00-00 PAYMENTS FOR POSTAGE TO THE U.S. POSTAL SERVICE AND TO FOREIGN GOVERNMENTS

Payments to the U.S. Postal Service for postage and rental of post office boxes.

23-31-00-00 UTILITY SERVICES

Charges for heat, light, power, water, gas, electricity and other utility services exclusive of transportation and communication services.

23-32-00-00 CHARTER OF AIRPLANES AND HELICOPTERS
(Excludes use for Transporting Persons or Things)

Charges for chartering aircraft for use in conducting observations and aeronautical charting. Excludes use for transporting persons or things which should be charged to object class 21-XX-XX-XX or 22-XX-XX-XX.

23-33-00-00 CHARTER OF VESSELS (Excludes Use for Transporting Persons or Things)

Charges for chartering watercraft for use in conducting observations, sampling or nautical charting. Excludes transporting persons or things which should be charged to object class categories 21-XX-XX-XX or 22-XX-XX-XX.

23-34-00-00 RENTAL OF EQUIPMENT (Excludes Automatic
Data Processing (ADP) and
Telecommunications)

Rentals of all equipment other than that classified as telecommunications and ADP. Includes periodic charges under rental agreements for equipment costing under \$200,000. However, items acquired under Lease to Purchase agreements (LTOP) costing under \$200,000 will be charged to 31-20-00-00 Rentals of office copying equipment such as photocopying machines and microfilm reader/printers. The various methods used in arriving at the rental rate does not alter this object classification; i.e., excess copies under maintenance agreements on rented copiers and/or photocopying machines at the minimum monthly rates plus the number of copies (the paper supply purchases will be charged to object class 26-19-00-00 when used "operationally and object class 26-28-00-00 when used general office supplies). This object class also includes rental of SPECIALIZED passenger carrying vehicles and trucks from commercial sources because GSA could not meet the user's UNUSUAL needs. Also includes GSA leased vehicles used specifically for LAW ENFORCEMENT activities. Other GSA leased vehicles must be reported under object class 21-23-00-00. Capital leases are classified in object class 31-3X-XX-XX.

23-35-00-00 ADP AND TELECOMMUNICATIONS EQUIPMENT LEASED

Includes lease of data processing machines, including all machines used in converting, processing, and reading machine language data such as computers, etc. Includes rental or lease of software where continued use of the software is contingent upon periodic renewal of a use agreement and periodic payments and title is never conveyed to the Government. Also includes periodic charges under rental agreements for ADP equipment costing under

\$200,000, and leasing of pagers and cellular phones. However, items acquired under Lease to Purchase agreements (LTOP) costing under \$200,000 will be charged to 31-23-00-00. (Charges for maintenance of leased equipment and software and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 25-XX-XX-XX.) Capital leases are classified in object class 31-3X-00-00.

23-36-00-00 TELECOMMUNICATIONS (UTILITY) DATA/NETWORK SERVICES

Includes charges for commercial Internet connections, commercial satellite services, commercial stand-alone voice or electronic-mail services; commercial dial-up packet switching; local access data circuits and associated services; generally, commercial FTS-like services when not covered by the FTS contract or when an FTS exception has been approved.

23-37-00-00 TELECOMMUNICATIONS (UTILITY) FTS SERVICES

Includes charges for all inter-city services ordered under the FTS2000 contract or follow-on plus GSA overhead; code will be used exclusively by the Accounting Operations Division.

23-38-00-00 TELECOMMUNICATIONS (UTILITY) LOCAL SERVICES

Includes charges for all dial tone and features provided by the General Services Administration or local telephone companies, circuits for owned or leased PBXs; message units; cellular, page and facsimile services; long-distance access and subscriber fees for local lines. (Note: category does NOT include equipment and maintenance.)

23-39-00-00 TELECOMMUNICATIONS (UTILITY) TOLL CALLS

Includes charges for all toll calls billed by the General Services Administration; local access and international toll calls; domestic

inter-city toll calls and service fees when an FTS exception has been approved.

24-XX-XX-XX PRINTING AND REPRODUCTION

Charges incurred for contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office, agencies or other units of the same agency (on a reimbursable basis), and commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specifically printed or assembled to order, printed envelopes and letter-heads, photocomposition, photography, blueprinting, photostating, microfilming, printing or reproduction of CD-ROMS and other electronic publication.

NOTE: This object classification consists of both (a) printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and (b) reproduction of the type that does not come within the Joint Committee's definition.

24-11-00-00 PUBLICATIONS

Comprises cost of publication printing, composition, and binding whether performed by the Government Printing Office, other departments, other bureaus of the Department of Commerce, or commercial printers. Publication printing performed by NOAA/BIS organizations will be charged to this object class.

24-15-00-00 OTHER PRINTING NOT OTHERWISE IDENTIFIED

Comprises all other printing not otherwise classified. Includes forms printed for internal use, and for free distribution to and use by the general public. Comprises cost of printing envelopes, including the envelopes themselves. Cost of envelopes procured commercially and not printed should be included in object class 26-19-00-00 when used in operations, and in object class 26-28-00-00 when used administratively. Includes duplicating, photostating, blueprinting,

photographing and microfilming by non-
NOAA/BIS organizations.

25-XX-XX-XX OTHER CONTRACTUAL SERVICES

Charges for contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Excludes charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under object class 31-XX-XX-XX.

25-02-00-00 MASC PUBLICATIONS EDITING SERVICES

Charges to users of the publications and editing services.

25-03-00-00 MASC SHOP AND EQUIPMENT SERVICES

Charges to users of the shop and equipment services.

25-05-00-00 NOAR FORECAST SYSTEMS LABORATORY SERVICES

Charges to users of the NOAA Office of Oceanic and Atmospheric Research (NOAR) Forecast Systems Laboratory (FSL) computer and data acquisition facilities.

25-08-00-00 NOAR ENVIRONMENTAL TECHNOLOGY LABORATORY SERVICES

Charges to users of the NOAA Office of Oceanic and Atmospheric Research (NOAR) Environmental Technology Laboratory for instrument services.

25-09-00-00 RETAINMENT/HOLDBACK OF A PORTION OF A
CONTRACTUAL PAYMENT CHARGED TO AN OBJECT
CLASS IN THE 25-XX-XX-XX SERIES

Payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements.

25-1X-XX-XX ADVISORY AND ASSISTANCE SERVICES

25-10-00-00 INFORMATION TECHNOLOGY/ADP TRAINING

All training that relates to the acquisition, usage, maintenance, or management of ADP and telecommunications equipment and software. Includes courses, seminars, workshops, symposiums, and conferences regardless of source, i.e. private or Government. Includes textbooks, fees, study materials and other related expenses.

25-11-00-00 MANAGEMENT AND PROFESSIONAL SUPPORT
SERVICES (Other Than Object Class 25-10-00-00)

Consists of contracts for consulting, management and professional support services which support NOAA and NOAA's functions and mission. Includes charges for auditing services. Also includes contractual organization and facilitation of meetings or seminars; but not considered training as defined under OCC 25-10-00-00 & 25-26-00-00 nor rental under OCC 23-20-00-00.

25-12-00-00 STUDIES, ANALYSES AND EVALUATIONS

Consists of contracts for studies, analyses and evaluations which support NOAA and NOAA's functions and mission.

25-13-00-00 ENGINEERING AND TECHNICAL SERVICES

Consists of contracts for engineering and technical services which support NOAA and NOAA's functions and mission.

25-2X-XX-XX OTHER SERVICES (PRIVATE SECTOR)

25-20-00-00 REPAIRS TO AIRCRAFT

All repairs, refitting alterations, maintenance, etc., to aircraft and for any component thereof performed on a contractual basis (excludes other Government agency contracts classified in 25-35-00-00).

NOTE: Supplies and materials furnished by contractors are included. Excludes capital

equipment and upgrades or refurbishments which increase the functionality or the serviceable life of the equipment (Use object class category 31-XX-00-00). See upgrade policy at:

http://www.pps.noaa.gov/New_menu/upgradeproc.htm

25-21-00-00 REPAIRS TO VESSELS

All repairs, refitting alterations, etc., to vessels and for any component thereof performed on a contractual basis. Excludes upgrades or refurbishments which increase the functionality or the serviceable life of the equipment (OCC 31-XX-00-00) and other Government agency contracts classified in 25-35-00-00).

NOTE: Supplies and materials furnished by contractors are included (excludes capital equipment which is to be reported under object class category 31-1X-XX-XX). See upgrade policy at:

http://www.pps.noaa.gov/New_menu/upgradeproc.htm

25-22-00-00 MAINTENANCE OF EQUIPMENT (Excludes Maintenance Under Object Class 25-23-00-00)

Comprises maintenance and repairs to all equipment (including excess copies under maintenance agreements on Government-owned copiers) and instruments performed on contractual basis other than aircraft or vessel components. Excludes upgrades or refurbishments which increase the functionality or the serviceable life of the equipment (OCC 31-XX-00-00) and other Government agency contracts classified in 25-35-00-00. See upgrade policy at:

http://www.pps.noaa.gov/New_menu/upgradeproc.htm

25-23-00-00 ADP AND TELECOMMUNICATIONS CONTRACTUAL SERVICES

One-Time: Research and design; consulting, planning, requirements analysis, analysis of alternatives, systems analysis and design, computer performance evaluation and capacity management services, web page design and

maintenance, and similar contracts.

NOTE: Once design is complete and a project goes into development, all development costs, \$25,000 and greater are charged to the appropriate 31-XX-XX-XX object class. See upgrade policy at:

http://www.pps.noaa.gov/New_menu/upgradeproc.htm

On-Going: Software or equipment maintenance, computer repairs, teleprocessing, source data entry, facilities management, network management, network information center operation, network operations; and similar contracts.

25-24-00-00 CONTRACTS FOR COMMERCIAL TYPE ACTIVITIES

All contracts for commercial type activities (such as A-76 contracts).

25-25-00-00 NOAA WEATHER RADIO OPERATION AND/OR MAINTENANCE CONTRACTS

Includes all contractual services associated with NOAA weather radio operation and/or maintenance contracts.

25-26-00-00 OTHER TRAINING BY UNIVERSITY OR OTHER NON-FEDERAL SOURCE (Non-ADP)

Comprises both full-time and part-time university training. Also comprises all training provided by non-federal sources. Includes textbooks, fees, study materials, and other related expenses. Excludes travel costs classified in 21-4X-XX-XX.

25-27-00-00 MISCELLANEOUS CONTRACTUAL SERVICES NOT OTHERWISE CLASSIFIED

All other contractual services performed by private vendors with a cost of less than \$200,000, or costs greater than or equal to \$200,000 that do not meet the life extending criteria and not classified elsewhere. Includes contractual services for repairs, alterations, operation, and maintenance of

buildings and other property owned and utilized by NOAA/BIS. Includes contractual charges for storage of vehicles, stenographic services, advertising, radio and television broadcast time, fees and other charges for title search, etc. Includes contractual services for substation meteorological, river tide, rainfall, etc., reports. Includes disposal of laboratory chemicals charged to object class 26-24-00-00. Includes charges for typing. Excludes maintenance and repairs of aircraft, vessels, and equipment which are classified in object classes 25-20-00-00, 25-21-00-00 and 25-22-00-00 respectively. NWS fee-basis observers will be charged to object class 11-35-00-00. (Consult OCCs 25-11-00-00, 25-12-00-00 and 25-13-00-00 before using this code.)

25-28-00-00 STORAGE OF HOUSEHOLD GOODS

Civilians covered under PL 89-516 (See OMB Circular A-56) and officers of the NOAA Corps covered under Joint Travel Regulations. Includes non-temporary and temporary storage of household effects including charges incurred in preparing household goods for storage and other incidental expenses.

25-29-00-00 AIRCRAFT SERVICES SUPPORT

Charges for services provided by the Aircraft Operations Center.

25-3X-XX-XX PURCHASES OF GOODS AND SERVICES FROM GOVERNMENT ACCOUNTS (FEDERAL)

25-31-00-00 GENERAL SERVICES ADMINISTRATION (GSA) ALTERATIONS AND REPAIRS

Includes all alterations and repairs performed by GSA or other federal agencies with a cost of less than \$200,000, or a cost greater than or equal to \$200,000 that does not meet the life extending criteria. Alterations and repairs which cost \$200,000 or more and meet the capitalization criteria

are classified in object class 32-21-00-00.

25-32-00-00 DEPARTMENTAL WORKING CAPITAL FUND (WCF)
(And Other DOC Centralized Services)

Charges by the Department of Commerce for
services furnished.

25-33-00-00 TRAINING BY OFFICE OF PERSONNEL MANAGEMENT
(OPM) AND OTHER FEDERAL AGENCIES (Non-ADP)

Includes all training provided by the U.S.
Office of Personnel Management. Also
includes textbooks, fees, study materials and
other related expenses.

25-34-00-00 AUTOMATIC DATA PROCESSING (ADP) AND
TELECOMMUNICATIONS SERVICES BY OTHER
FEDERAL AGENCIES (Identify Agency)

Includes interagency contracts for analysis
and design of software or for software or
hardware maintenance, when done by another
Federal agency.

25-35-00-00 ALL OTHER SERVICES OF FEDERAL AGENCIES
(Identify Agency)

Includes all contractual services performed
by other Federal agencies that are not
classified elsewhere.

25-36-00-00 FUND TRANSFERS BETWEEN FINANCIAL MANAGEMENT
CENTERS (FMCs) FOR SERVICES

Includes charges associated with the transfer
of \$5,000 or less per transfer for non-
recurring work performed by one FMC for
another FMC. These charges result when
procedures for obligational transfers
described in Appendix J of the NOAA Budget
Handbook are used. (Both FMC's involved must
approve.)

25-36-10-00 FUND TRANSFERS BETWEEN FINANCIAL MANAGEMENT
CENTERS (FMCS) FOR SERVICES - SUMMARY PY
REC ADJS

(FOR FINANCE OFFICE HQ USE ONLY) Prior year

recovery, excluding adjustments under \$10,000.

25-36-11-00 MONTH END ACCRUALS OF OPERATIONS AND
MAINTENANCE BILLING

(For Real Property/Facilities Division use only) Used to record operations and maintenance billing accruals at month-end.

25-4X-XX-XX OPERATION AND MAINTENANCE OF FACILITIES

25-41-00-00 OPERATION OF GOVERNMENT-OWNED CONTRACTOR-
OPERATED (GOCO) FACILITIES

Includes obligations for the operation of Government-owned contractor-operated (GOCO) facilities including those engaged in research and development.

25-5X-XX-XX RESEARCH AND DEVELOPMENT CONTRACTS

25-51-00-00 RESEARCH AND DEVELOPMENT (Non-Federal)

All charges associated with contracts for performance of research and development performed by non-Federal entities. Excludes consulting services and operation of GOCOs. See OCC 25-23-00-00 for Research and Development software.

25-52-00-00 RESEARCH AND DEVELOPMENT (Federal)(Identify
Agency)

All charges associated with contracts for performance of research and development performed by Government agencies. Excludes consulting services and operation of GOCOs. See OCC 25-23-00-00 for Research and Development software.

25-9X-XX-XX REPRESENTATION EXPENSE

25-90-00-00 REPRESENTATION EXPENSE (OVERSEAS) (BIS

ONLY)

Charges by BIS for overseas representation.

25-95-00-00 RECOVERIES FOR CONTRACTUAL SERVICES BECAUSE
OF AUDIT FINDINGS

26-XX-XX-XX SUPPLIES AND MATERIALS

Charges for goods acquired by contract or other form of purchase: (a) that are ordinarily consumed or expended within one year after they are put into use, (b) that are converted in the process of construction or manufacture, or (c) that are used to form a minor part of equipment or fixed property.

26-08-00-00 RETAINMENT/HOLDBACK OF A PORTION OF A
CONTRACTUAL PAYMENT CHARGED TO AN OBJECT
CLASS IN THE 26-XX-XX-XX SERIES

Includes all payments withheld from
contractors until satisfactory completion of
work, as provided in contractual agreements.

26-09-00-00 UNDISTRIBUTED BANKCARD COSTS

This object class is used to temporarily
record the costs for bankcard purchases.
Costs will be adjusted out of object class
26-09-00-00 upon receipt of appropriate
object class information from cardholder.
(Amounts retained prior to CAMS conversion)

26-10-00-00 GSA CUSTOMER SUPPLY CENTER

Includes supplies (ALL items) purchased from
a GSA Customer Supply Center.

26-12-00-00 PURCHASES OF METEOROLOGICAL UPPER AIR
SUPPLIES

Includes the following upper air supplies
used in weather observations: radiosondes,
R/S batteries, balloons, pibal lighting
units, and R/S and pibal parachutes.

26-13-00-00 PURCHASES - MAINTENANCE OF VESSELS

Supply and material purchases used in the repair, alteration, outfitting and maintenance of vessels. Excludes supplies and materials furnished by contractors.

26-14-00-00 PURCHASES OF GASES (Helium, Hydrogen, etc.)

Gas purchases excluding those used for fuel (including containers).

26-15-00-00 PURCHASES - SHIPS' MESS SUPPLIES

Purchases of food supplies for use on NOAA vessels.

26-16-00-00 PURCHASES - MAINTENANCE OF AIRCRAFT

Supply and material purchases used in the repair, alteration, outfitting and maintenance of aircraft. Excludes supplies and materials furnished by contractors.

26-17-00-00 PURCHASES OF FUEL (Cooking, Heating, Generating Power, Operating Vehicles, Aircraft and Vessels)

Includes all purchases of supplies that are considered fuel.

26-18-00-00 PURCHASES OF ADP SUPPLIES

Includes all supplies required for ADP operation, such as paper, word processing tapes, discs, ribbons, small repair parts, boards, etc. Includes internally developed, externally developed, or off-the-shelf software costing under \$25,000. Upgrades and enhancements of \$2000,000 or more need to be charged to OCC 31-XX-XX-XX in accordance with NOAA's upgrade policy.

26-19-00-00 PURCHASES (All Other)

All purchases of operating supplies not otherwise classified. Includes chart paper, office supplies, subscriptions for newspapers and periodicals, pamphlets and document

purchases, chemical, surgical and medical supplies, cell-phones, clothing, clothing supplies, food, etc., equipment costing under \$5,000 i.e. nonaccountable property, and all other supply purchases not otherwise classified. Also includes any of the above which are being purchased for inventory (See OCC 31-2X-XX-XX for accountable property). Excludes general office (administrative) supplies covered under OCC 26-28-00-00.

26-21-00-00 ISSUES OF CHART PAPER TO PRINTING PLANT

Includes only chart paper issued from inventory for use in the NOS, Aeronautical Charting Division. Similar to object class 26-19-00-00, except only issues from inventory are included here.

26-22-00-00 ISSUES OF METEOROLOGICAL UPPER AIR SUPPLIES

Includes only items issued from inventory for use in upper air weather observations. Items to be included are identified in object class 26-12-00-00.

26-23-00-00 ISSUES OF PHOTOGRAPHIC SUPPLIES

Includes inventory issuances of such photographic processing items as film, photosensitive paper, processing chemicals, repair parts and other related materials.

26-24-00-00 PURCHASES OF LABORATORY CHEMICALS

Includes all chemicals purchased for use in research or laboratory or biological collection and preservation. Some examples are: reagent grade chemicals, technical grade chemicals, and preservatives like formaldehyde. [Many chemicals require compliance with environmental and safety laws and regulations (such as Resource Conservation and Recovery Act (hazardous waste); Hazard Communication Standard (hazardous chemicals); Superfund Amendments and Reauthorization Act (community right-to-know)]. The object classification code is used to determine what chemicals and

quantities are being purchased, who is purchasing chemicals, and where the chemicals are being used and stored. Disposal of chemicals will be reported in object class 25-27-00-00.

26-25-00-00 OFFICE FURNITURE

Office furniture with a cost of less than \$5,000 per item.

26-28-00-00 General Office Supplies

Includes all office supplies used for Administrative purposes only.

26-29-00-00 INVENTORY ISSUES (ALL OTHER)

Includes all other items issued from inventory.

26-39-00-00 INVENTORY ADJUSTMENTS

For use in adjusting amounts recorded in the accounting system to reflect physical inventories.

26-95-00-00 WAREHOUSE OPERATIONS SURCHARGE

A charge established and applied as a percentage of the cost of warehouse issuances to finance the operating cost of the warehouse. The surcharge will not be applied to issues between warehouses, transfer of excess inventory, adjustments to inventory or returns of issue. These charges are included in the issue price.

3X-XX-XX-XX ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT

31-XX-XX-XX EQUIPMENT

Charges for personal property of a nonexpendable nature. Includes charges for services in connection with the initial installation of equipment when performed as part of the acquisition cost. Equipment object classes consist of equipment that is capitalized (object categories 31-1X-XX-XX and 31-3X-XX-XX) and equipment that is not capitalized (object

class category 31-2X-XX-XX). Both are recorded in the personal property system (i.e., property records).

31-09-00-00 RETAINMENT/HOLDBACK OF A PORTION OF A
CONTRACTUAL PAYMENT CHARGED TO AN OBJECT
CLASS IN THE 31-XX-XX-XX SERIES
(Converted FIMA holdback amounts)

Includes all payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements.

31-1X-XX-XX CAPITALIZED EQUIPMENT (DEPRECIABLE)

Equipment purchased, or issued from inventory, at a cost of \$200,000 or more per item with a useful life of two years or more. Excludes off-the-shelf ADP software valued at less than \$200,000.

31-10-00-00 INVENTORY - NATIONAL LOGISTICS SUPPORT
CENTER

Includes equipment which meets or exceeds the capitalization threshold, per item, purchased by the National Logistics Support Center for inventory. These items will be capitalized when issued using the object class code that corresponds to the type of item being issued. (i.e., 31-11-00-00, 31-12-00-00, 31-13-00-00, etc.)

31-11-00-00 SATELLITES - CAPITALIZED

Includes costs to build and launch weather satellites and to make them operational.

Note: Prior to FY 2000 this object classification code recorded office furniture and equipment.

31-11-10-00 SATELLITES UNDER CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for satellites.

31-12-00-00 ADP EQUIPMENT - CAPITALIZED

Includes computer and all associated peripheral devices used for data processing costing \$200,000 or more per item. Includes super-computers, mainframes, mini-computers, RISC-based work stations; ancillary equipment such as disk and tape drives, plotters, printers, storage and back-up devices cable-connected to computers; digital imaging equipment; optical storage and/or retrieval equipment such as optical character recognition devices, and computer-generated microfilm and other data acquisition devices. Excludes telecommunications and data communications devices (use object class 31-16-00-00).

31-12-10-00 ADP EQUIPMENT UNDER CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for ADP equipment.

31-13-00-00 AIRCRAFT - CAPITALIZED

Includes fixed wing and rotary aircraft, gliders, drones, and permanently installed aircraft components such as auxiliary fuel tanks, pylons, radar domes, etc., and upgrades which meet the capitalization threshold and extend the useful life and/or service capability of the aircraft. Excludes repairs and maintenance.

31-13-10-00 AIRCRAFT UNDER CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for aircraft.

31-14-00-00 SHIPS AND SMALL CRAFT - CAPITALIZED

Includes complete ships, small craft, pontoons, floating docks, dredges, and upgrades which meet the capitalization threshold and extend the useful life and/or service capability of the ship or craft. Excludes repairs and maintenance.

31-14-10-00 SHIPS AND SMALL CRAFT UNDER CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for ships and small craft.

31-15-00-00 MOTOR VEHICLES - CAPITALIZED

Includes trucks, cars, tractors, trailers, and any other motor propelled vehicle (except ships and aircraft) which are capitalized.

31-15-10-00 MOTOR VEHICLES UNDER CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for motor vehicles.

31-16-00-00 TELECOMMUNICATIONS EQUIPMENT -CAPITALIZED

Includes communication, detection, coherent radiation equipment, complete telephone systems, radio, and television communication equipment, radar assemblies, thermal and other radiation imaging systems, communication security equipment, satellite tracking devices, data collection devices, antennas, radio navigation devices, sonars, radiosondes, intercommunications and public address systems, Fathometers and sonar equipment, visible and invisible light communications equipment, and other miscellaneous communications equipment.

31-16-10-00 TELECOMMUNICATIONS EQUIPMENT UNDER CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for motor vehicles.

31-17-00-00 OTHER CAPITALIZED PROPERTY

Includes all other capitalized property not otherwise classified.

31-17-10-00 OTHER CAPITALIZED PROPERTY UNDER CAPITAL LEASE

Provides for the capitalization of the present

value of total lease payments for other property.

31-18-00-00 CAPITALIZED, TRADE-IN ALLOWANCE

31-19-00-00 ADP AND TELECOMMUNICATIONS SOFTWARE -
CAPITALIZED

Includes commercial off-the-shelf software and firmware costing more than \$200,000 with a useful life of 2 years or more: systems programs, application programs, independent subroutines, related groups of routines, sets or systems of programs, data bases, software documentation, and internally and externally developed software.

31-19-10-00 ADP AND TELECOMMUNICATIONS SOFTWARE UNDER
CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for ADP and telecommunications software.

31-2X-XX-XX NON-CAPITALIZED EQUIPMENT (NON-DEPRECIABLE)

Includes all personal property and equipment (e.g., desks, tables, chairs, etc.) as well as books for a permanent collection that meet any of the following criteria:

- o Costing \$5,000 or more but less than \$200,000 per item regardless of useful life.
- o "Sensitive" items (see Commerce Personal Property Management Manual), including firearms, regardless of useful life.

31-20-00-00 NON-CAPITALIZED EQUIPMENT

Includes all other non-capitalized equipment not purchased or issued from inventory, including office furniture costing \$5,000 but less than \$200,000. Office furniture costing less than \$5,000 per item is classified in object class code 26-25-00-00.

31-21-00-00 NON-CAPITALIZED EQUIPMENT FOR INVENTORY

Includes non-capitalized equipment purchased specifically for inventory.

31-22-00-00 NON-CAPITALIZED EQUIPMENT ISSUED FROM
INVENTORY

Includes all non-capitalized equipment issued from inventory.

31-23-00-00 NON-CAPITALIZED ADP AND TELECOMMUNICATIONS
EQUIPMENT

Includes purchase or lease-to-purchase ADP and telecommunications equipment costing less than \$200,000. ADP and telecommunications equipment is described under object classes 31-12-00-00 and 31-16-00-00, respectively. Charges for maintenance of leased equipment and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class category 25-XX-XX-XX.

31-24-00-00 ADP AND TELECOMMUNICATIONS SOFTWARE

Includes charges for internally developed, externally developed, or off-the-shelf software purchases from \$25,000 to \$199,999.99. Software purchased or developed costing \$200,000 or more are classified under OCC 31-19-00-00.

31-3X-XX-XX CAPITAL LEASES (DEPRECIABLE)

Purchases of equipment and other personal property through capital, sales-type, and direct financing leases which transfer ownership of the property to the lessee by the end of the lease term or contain an option to purchase the leased property at a bargain price. The personal property must cost \$200,000 or more per item with a useful life of two years or more. These leases are the equivalent of an installment purchase of property and are recorded as an asset.

31-30-00-00 CAPITAL LEASES (EXCLUDING ADP AND
TELECOMMUNICATIONS EQUIPMENT)

Includes purchases by capital lease of personal property, other than ADP and telecommunications equipment, valued at \$200,000 or more per item.

31-31-00-00 LEASE-TO-PURCHASE ADP EQUIPMENT

Provides for the capitalization of the present value of total lease payments under lease-to-purchase contracts for ADP equipment.

31-32-00-00 LEASE-TO-PURCHASE TELECOMMUNICATIONS EQUIPMENT

Provides for the capitalization of the present value of total lease payments under lease-to-purchase contracts for telecommunications equipment.

31-50-00-00 PROPERTY PURCHASED FOR ANOTHER ENTITY UNDER A REIMBURSABLE AGREEMENT (EXCLUDES ADP AND TELECOMMUNICATIONS EQUIPMENT)

Includes purchases for another entity under a reimbursable agreement other than ADP and telecommunications equipment.

31-51-00-00 ADP EQUIPMENT PURCHASED FOR ANOTHER ENTITY UNDER A REIMBURSABLE AGREEMENT

Includes purchases of ADP equipment for another entity under a reimbursable agreement.

31-52-00-00 TELECOMMUNICATIONS EQUIPMENT PURCHASED FOR ANOTHER ENTITY UNDER A REIMBURSABLE AGREEMENT

Includes purchases of telecommunications equipment for another entity under a reimbursable agreement.

32-XX-XX-XX LAND AND STRUCTURES

Charges for land and interest in land, buildings and other structures, additions to buildings, non-structural improvements and fixed equipment.

32-09-00-00 RETAINMENT/HOLDBACK OF A PORTION OF A
CONTRACTUAL PAYMENT CHARGED TO AN OBJECT
CLASS IN THE 32-XX-XX-XX SERIES

This object class code has been established to classify payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements. (Amounts retained prior to CAMS conversion)

32-10-00-00 LAND

Purchases of land including the charges for appraisal, clearing, landscaping, grading, drainage, legal fees, removal of structures or facilities purchased but not used, etc. Also includes easements and rights of way.

32-20-00-00 BUILDINGS AND STRUCTURES

Acquisition, construction, and life extending capital improvement costs in excess of \$200,000 that are associated with owned buildings and structures. Life extending capital improvements usually consist of repair or renovation to one or more of three major building systems: architectural, mechanical, or electrical. These improvements include but are not limited to items such as roofing and roof insulation; exterior finishes, doors, and windows; interior finishes and partitions; structural repairs and improvements; plumbing and fire suppression; heating, ventilation, fuel storage and controls; chillers and cooling towers; service entrance and emergency power; distribution panels, continuous power supplies, power conditioners, and alarm systems; and interior and exterior lighting. Excludes 32-3X-00-00 Capital Leases.

32-21-00-00 CAPITALIZED, LEASEHOLD IMPROVEMENTS

Includes life extending leasehold improvement costs in excess of \$200,000 that are performed on leased or assigned properties by a private vendor. Life extending leasehold improvements usually consist of repair or

renovation to one or more of three major building systems: architectural, mechanical, or electrical. These improvements include but are not limited to items such as roofing and roof insulation; exterior finishes, doors, and windows; interior finishes and partitions; structural repairs and improvements; plumbing and fire suppression; heating, ventilation, fuel storage and controls; chillers and cooling towers; service entrance and emergency power; distribution panels, continuous power supplies, power conditioners, and alarm systems; and interior and exterior lighting. Costs under \$200,000 or greater than or equal to \$200,000 that do not meet the life extending criteria should be recorded under object class 25-31-00-00 if performed by GSA or other Federal agencies; or object class 25-27-00-00 if done by a private vendor.

32-3X-XX-XX CAPITAL LEASES

Payments for land, buildings and structures through capital lease. The present value of the minimum lease payments, excluding executory costs and imputed interest, must be \$200,000 or more and the lease term must be two years or more. These leases are the equivalent of an installment purchase and are recorded as an asset. Excludes GSA leases (object class 23-19-00-00), leases for space on towers, leases with state owned universities, leases with airports or airport authorities (government owned), and easements, licenses or permits with other federal agencies (object class 23-20-00-00).

32-30-00-00 CAPITAL LEASES OF BUILDINGS AND STRUCTURES (DEPRECIABLE)

Includes the present value of the minimum lease payments, excluding executory costs and imputed interest, under a capital lease purchase of buildings and structures.

32-31-00-00 CAPITAL LEASES OF LAND

Includes the present value of the minimum

lease payments, excluding executory costs and imputed interest under a capital lease purchase of land.

33-XX-XX-XX LOANS, INVESTMENTS AND GUARANTEES

Charges for the purchase of stocks, bonds, notes, and other securities (except for par value of Government securities or securities of wholly-owned Government enterprises); expenditures in the nature of capital for other funds; loans to foreign governments, states, and other political subdivisions; and loans to corporations, associations, and individuals.

33-10-00-00 LOANS - PRINCIPAL

To record loan transactions, including commitment (authorization) of loan, disbursement of authorized loan, collection of principal on an outstanding loan, refund of overpayment, disbursement covering care and preservation of collateral, capitalization of interest on defaulted loan, receipt of proceeds on disposition of collateral, and write-off of bad loan balances. Also includes obligations and payments for defaulted loans under the Federal Ship Financing Fund.

33-10-01-00 LOAN-FEDERAL UPKEEP COSTS NON LIQUIDATING

(For Finance Office HQ use only) Used to record Federal upkeep Costs for non liquidating loans and is only used on the Accounts Payable (A/P) screens.

33-10-01-01 LOAN-FEDERAL UPKEEP COSTS LIQUIDATING FUNDS

(For Finance Office HQ use only) Used to record Federal upkeep costs for liquidating loans.

33-10-02-00 LOAN-APPLICATION & ANNUAL FEES

(For Finance Office HQ use only) Used to record the application and annual fees amount of the loan.

33-10-03-00 LOAN-FINANCING INTEREST

(For Finance Office HQ use only) Used to record the financing interest amount of the loan.

33-10-04-00 LOAN-TREASURY INTEREST RECEIVED

(For Finance Office HQ use only) Used to record the Treasury interest received on the cash balance.

33-10-05-00 LOAN-LATE CHARGES

(For Finance Office HQ use only) Used to record the loan late charges that have been paid on the loan.

33-10-06-00 LOAN-LIQUIDATING FUND-CAPITAL TRANSFERS

(For Finance Office HQ use only) Used to record capital transfers to the Miscellaneous Fund - Fund Code 75.

33-10-07-00 LOAN - FORECLOSED PROPERTY

(For Finance Office HQ use only) Used to record receipt/sale of foreclosed property.

33-10-99-00 LOAN-BUDGETARY TRACKING

(For Finance Office HQ use only) Used to set up statistical accounts for budgetary tracking and will only be used for General Journal entries.

4X-XX-XX-XX GRANTS AND FIXED CHARGES

41-XX-XX-XX GRANTS, SUBSIDIES, AND CONTRIBUTIONS

Grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to states, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions

fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and payments in lieu of taxes.

NOTE: Obligations under grant programs that involve the furnishing of services, supplies, materials and the like, rather than cash, are not charged to this object class, but to the object class representing the nature of the service, articles, or other items that are purchased.

41-11-00-00 RESEARCH GRANTS

Comprises all research grants not otherwise classified here.

41-12-00-00 SEA GRANTS

Comprises grants to public and private universities, institutes, laboratories, etc. under the Sea Grants Program established by the Sea Grant Act of 1966.

41-13-00-00 COASTAL ZONE GRANTS

Comprises grants to states and territorial governments under the Coastal Zone Management appropriation and programs established by the Coastal Zone Management Act of 1972.

41-14-00-00 PL 99-659 (Title III) GRANTS

Comprises grants to States, Territorial Governments, and Interstate Commissions as authorized by the Interjurisdictional Fisheries Act of 1986.

41-15-00-00 PL 89-304 GRANTS

Comprises grants authorized under the Anadromous Fish Conservation Act of 1965.

41-16-00-00 PL 94-265 GRANTS

Comprises grants authorized under the Fishery Conservation and Management Act of 1976.

41-19-00-00 OTHER GRANTS

Includes all non-research type grants not otherwise classified here.

41-20-00-00 TAXES AND FEES

Taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and fees in lieu of taxes.

41-30-00-00 SUBSIDIES

Payments to Financing Accounts from Program Accounts.

41-30-00-01 SUBSIDY AMORTIZATION

(For Finance Office HQ use only) Used to track subsidy amortization and only to record General Journal (GJ's) entries.

41-30-01-00 GUARANTEED LOAN RE-ESTIMATES

(For Finance Office HQ use only) Used to record guaranteed loan re-estimates.

41-30-02-00 INTEREST ON GUARANTEED LOAN RE-ESTIMATES

(For Finance Office HQ use only) Use to record guaranteed loan interest re-estimates.

41-30-03-00 DIRECT LOAN RE-ESTIMATES

(For Finance Office HQ use only) Used to record direct loan re-estimates.

41-30-04-00 INTEREST ON DIRECT LOAN RE-ESTIMATES

(For Finance Office HQ use only) Used to record direct loan interest re-estimates.

41-30-05-00 NEGATIVE SUBSIDY

(For Finance Office HQ use only) Used to record negative subsidy.

41-30-06-00 PAYMENT TO RECEIPT ACCT-DOWN RE-ESTIMATES

(For Finance Office HQ use only) Used to record downward re-estimates.

41-40-00-00 PAYMENTS FOR COOPERATIVE AGREEMENTS

Includes payments for cooperative agreements

42-XX-XX-XX INSURANCE CLAIMS AND INDEMNITIES

Payments of claims on insurance policies (e.g., life, marine flood, and crop insurance policies); annuities paid from trust funds to former Government employees and others; indemnities for destruction or injury of persons or property; and payments for other losses.

42-11-00-00 CLAIMS AND INDEMNITIES - FISHERMAN'S PROTECTIVE ACT

All claims and indemnities associated with executing the Fishermen's Protection Act (normally involving Fishing Vessel and Gear Damage Compensation Fund)

42-12-00-00 OTHER COSTS - FISHERMAN'S PROTECTIVE ACT

Includes other costs incurred during seizure and detention for damages or destruction of the vessel or fishing gear; actual costs incurred from loss or confiscation of vessel or its fishing gear or other equipment; actual cost for dockage fees or utilities; owner and vessel crew expenses and market value of fish or shellfish caught before seizure and confiscated or spoiled during the period of detention; payments to owner and crew for 50% of gross income lost as a direct result of seizure and detention of the vessel.

42-2X-XX-XX OTHER CLAIMS AND INDEMNITIES

42-20-00-00 OTHER CLAIMS AND INDEMNITIES EXCLUDING
FISHERMEN'S PROTECTIVE ACT AND FISHERMEN'S
CONTINGENCY ACT

All claims and indemnities not associated with Fishermen's Protective Act costs (object class category 42-1X-00-00) and the Fishermen's Contingency Fund (object class category 42-4X-00-00). Includes granting of relief for imprest fund shortages.

42-4X-XX-XX FISHERMEN'S CONTINGENCY FUND

42-41-00-00 ACTUAL COSTS INCURRED BY COMMERCIAL
FISHERMEN FOR LOSS OF OR DAMAGE TO
FISHING GEAR (INCLUDING FISHING VESSELS)
CAUSED BY ITEMS RELATED TO OIL AND GAS
ACTIVITIES

42-42-00-00 LOSS OF PROFITS INCURRED BY COMMERCIAL
FISHERMEN RESULTING FROM TIME LOST FROM
FISHING CAUSED BY ITEMS RELATED TO OIL AND
GAS ACTIVITIES

42-43-00-00 INCLUDE COSTS OF EXTRA FUEL USED, OWNER
INVESTIGATORY AND CLAIM EFFORTS, REASONABLE
ATTORNEY FEES, AND OTHER COSTS INCURRED FOR
ANY OTHER CONSEQUENTIAL DAMAGE EXCLUDING
PERSONAL INJURY.

43-XX-XX-XX INTEREST AND DIVIDENDS

43-00-00-00 INTEREST AND DIVIDENDS

Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. Where a contract provides for interest to be paid to a contractor if payment of claims under a contract has been delayed by the Government, the interest will

be recorded under the same object class used for the original contract.

43-01-00-00 PENALTY PAYMENTS FOR PROMPT PAYMENT ACT

Penalty charges for late payments to vendors required by the Prompt Payment Act (PL 97-177) effective October 1, 1982.

43-02-00-00 DISCOUNTS LOST - LATE PAYMENTS

(For Finance Office HQ use only) Includes the amount of discount lost due to late payment of invoice.

43-11-00-00 ADDITIONAL PROMPT PAYMENTS ACT PENALTIES

(For Finance Office HQ use only) Includes additional penalties assessed on late payments for invoices subject to the Prompt Payment Act when the payment is made one year or later past the due date (required under the Prompt Payment Act Amendments of 1988 (PL 100-496) effective April 1, 1989.

43-20-32-10 DISCOUNT TAKEN CAPITALIZED ITEMS

(For Finance Office HQ use only) Includes the amount of discount taken on capitalized items.

43-20-57-00 DISCOUNT TAKEN NON-CAPITAL ITEMS

(For Finance Office HQ use only) Includes the amount of discount taken on non capitalized items.

SPECIAL USE OBJECT CLASSES

51-XX-XX-XX DEPRECIATION AND AMORTIZATION

51-11-00-00 DEPRECIATION OF CAPITALIZED SATELLITES

Depreciation cost of satellites systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of satellites will be

recorded under object class 31-11-00-00.

51-11-10-00 DEPRECIATION OF SATELLITES UNDER CAPITAL
LEASE

Depreciation cost of satellites under capital lease systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of satellites will be recorded under object class 31-11-00-00.

51-12-00-00 DEPRECIATION OF CAPITALIZED ADP
EQUIPMENT

Depreciation cost of ADP equipment systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of ADP equipment will be recorded under object class 31-12-00-00.

51-12-10-00 DEPRECIATION OF ADP EQUIPMENT UNDER
CAPITAL LEASE

Depreciation cost of ADP equipment under capital lease systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of ADP equipment will be recorded under object class 31-12-00-00.

51-13-00-00 DEPRECIATION OF CAPITALIZED AIRCRAFT

Depreciation cost of aircraft systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of aircraft will be recorded under object class 31-13-00-00.

51-13-10-00 DEPRECIATION OF AIRCRAFT UNDER CAPITAL
LEASE

Depreciation cost of aircraft under capital lease systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of Aircraft will be recorded under object class 31-13-00-00.

51-14-00-00 DEPRECIATION OF CAPITALIZED SHIPS AND SMALL CRAFT

Depreciation cost of ships and small craft systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of ships and craft will be recorded under object class 31-14-00-00.

51-14-10-00 DEPRECIATION OF SHIPS & SMALL CRAFT UNDER CAPITAL LEASE

Depreciation cost of ships & small craft under capital lease systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of ships & small craft will be recorded under object class 31-14-00-00.

51-15-00-00 DEPRECIATION OF CAPITALIZED MOTOR VEHICLES

Depreciation cost of motor vehicles systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of motor vehicles will be recorded under object class 31-15-00-00.

51-15-10-00 DEPRECIATION OF MOTOR VEHICLES UNDER CAPITAL LEASE

Depreciation cost of motor vehicles under capital lease systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of motor vehicles will be recorded under object class 31-15-00-00.

51-16-00-00 DEPRECIATION OF CAPITALIZED TELECOMMUNICATIONS EQUIPMENT

depreciation costs of telecommunications equipment systemically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of telecommunications equipment will be recorded under object class 31-16-00-00.

51-16-10-00 DEPRECIATION OF TELECOMMUNICATION
EQUIPMENT UNDER CAPITAL LEASE

Depreciation cost of telecommunications equipment under capital lease systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of telecommunications equipment will be recorded under object class 31-16-00-00.

51-17-00-00 DEPRECIATION OF OTHER CAPITALIZED PROPERTY

Depreciation cost of other capitalized property systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of other capitalized property will be recorded under object class 31-17-00-00.

51-17-10-00 DEPRECIATION OF OTHER PROPERTY UNDER
CAPITAL LEASE

Depreciation cost of other capitalized property under capital lease systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of other capitalized property will be recorded under object class 31-17-00-00.

51-19-00-00 DEPRECIATION OF CAPITALIZED ADP AND
TELECOMMUNICATIONS SOFTWARE

Depreciation cost of ADP and telecommunications software systematically allocated to benefitting tasks over the useful life of the software. The cost of acquisition of capitalized ADP software will be recorded under object class 31-19-00-00.

51-19-10-00 DEPRECIATION OF ADP & TELECOMMUNICATIONS
SOFTWARE UNDER CAPITAL LEASE

Depreciation cost of ADP & telecommunications software under capital lease systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of ADP & telecommunications

software will be recorded under object class
31-19-00-00.

60-XX-XX-XX FUTURE COST OF RETIREMENT PAY FOR COMMISSIONED
OFFICERS

60-00-00-00 FUTURE COST OF RETIREMENT PAY FOR
COMMISSIONED OFFICERS

Represents an actuarial surcharge to tasks
computed on the commissioned officers' base
pay to cover the future cost of retirement
pay of commissioned officers of the NOAA
Corp.

**The following object classes have been established to identify
APPLIED indirect (SUPPORT) cost distribution to direct tasks:**

7X-XX-XX-XX INDIRECT COSTS - APPLIED

77-87-00-00 NOAA OVERHEAD SURCHARGE

77-87-10-00 NOAA WAIVED OVERHEAD SURCHARGE

77-87-89-99 OVER/UNDER - NOAA OVERHEAD

77-88-00-00 LINE OFFICE OVERHEAD SURCHARGE

77-88-10-00 LINE OFFICE WAIVED OVERHEAD SURCHARGE

77-88-89-99 OVER/UNDER - LINE OFFICE OVERHEAD

77-89-00-00 OFFICE (FMC) OVERHEAD SURCHARGE

77-89-10-00 FMC WAIVED OVERHEAD SURCHARGE

77-89-89-99 OVER/UNDER - OFFICE (FMC) OVERHEAD

95-XX-XX-XX COLLECTIONS FOR QUARTERS OR SUBSISTENCE FURNISHED
EMPLOYEES

95-00-00-00 COLLECTIONS FOR QUARTERS OR SUBSISTENCE

FURNISHED EMPLOYEES

Reflects collections from employees for
quarters or subsistence provided in kind.

CAMS
OBJECT CLASSIFICATION CODES
TO BE
DEACTIVATED

01-00-23-10 APPLY ADVANCE
01-00-43-01 (X/M YR) DOWNWARD ADJ ACCRUAL
01-00-43-02 (X/M YR) UPWARD ADJ ACCRUAL
01-00-43-03 (ANNUAL) DOWNWARD ADJ ACCRUAL
01-00-43-04 (ANNUAL) UPWARD ADJ ACCRUAL
01-99-00-00 GENERAL FUND RECEIPT ACCOUNT -
02-01-00-00 APPROP OR SUPP FUNDING-DEFINITE
02-03-00-00 ANTICIPATED REIMB-REIMB FUND
02-04-00-00 ANTICIPATED RECOVERIES-PY OBG
02-05-00-00 BUD AUTH APPORTIONED BY OMB
02-06-00-00 CY WITHHELD BY OMB PENDING RECISSION
02-07-00-00 UNAVAILABLE PURSUANT TO PUBLIC LAW
02-08-00-00 RECORD ALLOTMENT - NO SUB-ALLOTMENTS
02-09-00-00 CY RECISSION PAID TO TREASURY
02-10-00-00 RECORD ALLOTMENT - WITH SUB-ALLOTMENTS
02-11-00-00 RECORD FUTURE DATED COMMITMENT
02-12-00-00 FUTURE DATED OBLIG-PRIOR FUTURE COMMITMENT
02-13-00-00 INTERNAL FUND - BUDGETARY RESOURCES
11-10-99-05 Administrative Billing and Collection
11-36-00-00 TIME OFF AWARDS - OTHER THAN FULL TIME PERM
21-41-00-00 COMMERCIAL CAR RENTAL REQUIRED FOR DOMES
21-42-00-00 MILEAGE ALLOWANCE FOR USE OF PRIVATE CAR
21-44-00-00 OTHER EXPENSES ASSOCIATED WITH DOMESTIC
21-47-00-00 COMMERCIAL CAR RENTAL/POV MILEAGE EXPENSE
22-12-00-00 MAIL TRANSPORTATION OTHER THAN U.S. POSTAL
24-14-00-00 FORMS FOR INTERNAL USE
25-01-00-00 ERL DATA PROCESSING SERVICES
25-06-00-00 ERL PACIFIC MARINE ENVIRONMENTAL LABORATORY
25-81-00-00 BANK SERVICE CHARGES - Administrative
Billing and Collection

31-25-00-00 SENSITIVE ITEMS
31-26-00-00 SCIENTIFIC AND TECHNICAL EQUIPMENT
31-27-00-00 NON-CAPITALIZED TRADE IN ALLOWANCE
31-28-00-00 OFFICE EQUIPMENT

42-10-00-00 RELIEF FOR IMPREST FUND SHORTAGES -NA
43-10-00-00 PROMPT PAYMENT ACT PENALTY PAYMENTS

9/23/2003

10:29 am

81-11-00-00	DEPRECIATION OF CAPITALIZED SATELLITES
81-12-00-00	DEPRECIATION OF CAPITALIZED ADP EQUIPMENT
81-13-00-00	DEPRECIATION OF CAPITALIZED AIRCRAFT
81-14-00-00	DEPRECIATION OF CAPITALIZED SHIPS & SMALL CRAFT
81-15-00-00	DEPRECIATION OF CAPITALIZED MOTOR VEHICLES
81-16-00-00	DEPRECIATION OF CAPITALIZED TELECOMMUNICATIONS EQUIPMENT
81-17-00-00	DEPRECIATION OF OTHER CAPITALIZED PROPERTY
81-19-00-00	DEPRECIATION OF CAPITALIZED ADP & TELECOMMUNICATIONS SOFTWARE
81-11-00-00	DEPRECIATION OF SATELLITES UNDER CAPITAL LEASE
81-12-10-00	DEPRECIATION OF ADP EQUIPMENT UNDER CAPITAL LEASE
81-13-10-00	DEPRECIATION OF AIRCRAFT UNDER CAPITAL LEASE
81-14-10-00	DEPRECIATION OF SHIPS & SMALL CRAFT UNDER CAPITAL LEASE
81-15-10-00	DEPRECIATION OF MOTOR VEHICLES UNDER CAPITAL LEASE
81-16-10-00	DEPRECIATION OF TELECOMMUNICATION EQUIPMENT UNDER CAPITAL LEASE
81-17-10-00	DEPRECIATION OF OTHER PROPERTY UNDER CAPITAL LEASE
81-19-10-00	DEPRECIATION OF ADP & TELECOMMUNICATIONS SOFTWARE UNDER CAPITAL LEASE

9/23/2003

10:29 am

FIMA
OBJECT CLASSIFICATION CODES
DEACTIVATED

4302 STATE TARIFFS

8X-XX-XX-XX INDIRECT COSTS - WAIVED

8846 WAIVED-COMMON SERVICES
8856 WAIVED - EXECUTIVE DIRECTION AND ADMINISTRATION (EXAD)
8956 WAIVED-EXAD DEPRECIATION (NOAA)
8876 WAIVED-GENERAL SUPPORT (NOAA)
8976 WAIVED-GENERAL SUPPORT DEPRECIATION (NOAA)

LINE OFFICE (LO) SUPPORT

8857 WAIVED-EXAD (NOAA)
8957 WAIVED-EXAD DEPRECIATION (LO)
8877 WAIVED-GENERAL SUPPORT (LO)
8977 WAIVED-GENERAL SUPPORT DEPRECIATION (LO)

FINANCIAL MANAGEMENT CENTER (FMC) SUPPORT

8858 WAIVED-EXAD (NOAA)
8958 WAIVED-EXAD DEPRECIATION (FMC)
8878 WAIVED-GENERAL SUPPORT (FMC)
8978 WAIVED-GENERAL SUPPORT DEPRECIATION (FMC)

COMPUTER AND OTHER HOURLY RATE SERVICES

8886 WAIVED-FUTURE COST OF RETIRED PAY FOR COMMISSIONED
OFFICERS
8887 WAIVED-ALL OTHER OBJECTS
8888 WAIVED-PERSONAL SERVICES
8889 WAIVED-DEPRECIATION AND AMORTIZATION

9X-XX-XX-XX INDIRECT COSTS - APPLIED

NOAA SUPPORT

9846 COMMON SERVICES

9/23/2003

10:29 am

9856 EXAD (NOAA)
9956 EXAD-DEPRECIATION (NOAA)
9876 GENERAL SUPPORT (NOAA)
9976 GENERAL SUPPORT-DEPRECIATION (NOAA)

LINE OFFICE SUPPORT (LO)

9857 EXAD (LO)
9957 EXAD-DEPRECIATION (LO)
9877 GENERAL SUPPORT (LO)
9977 GENERAL SUPPORT-DEPRECIATION (LO)

FINANCIAL MANAGEMENT CENTER SUPPORT (FMC)

9858 EXAD (FMC)
9958 EXAD-DEPRECIATION (FMC)
9878 GENERAL SUPPORT (FMC)
9978 GENERAL SUPPORT-DEPRECIATION (FMC)

COMPUTER AND OTHER HOURLY RATE SERVICES - APPLIED

9886 FUTURE COST OF RETIRED PAY FOR COMMISSIONED OFFICERS
9887 ALL OTHER OBJECTS
9888 PERSONAL SERVICES
9889 DEPRECIATION AND AMORTIZATION